

Line 22 is \$100 (tax preparation). Line 23 is \$595 (safe deposit box plus investment expenses). Line 24 is \$695 (\$100+\$595). Line 25 is \$20,000. Line 26 is \$400 (20,000 x .02). Line 27 is \$295 (\$695-\$400).

Did you complete lines 21 through 27 as shown?

Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶				
	22	Tax preparation fees				
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶				
	24	Add lines 21 through 23				
	25	Enter amount from Form 1040, line 38	25			
	26	Multiply line 25 by 2% (.02)	26			
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-				